

Form ST-103NQ

State Form 45537
(R/2 02-02)

Indiana Department of Revenue Recap of Prepaid Sales Tax by Nonqualified Distributors

Page _____ of _____ pages.

Account Number	For Tax Period
Filing Status	Due on or Before

If the address listed below is incorrect, please correct.

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Gasoline Distributor Number* _____

* (Same number shown on the MF-360.)

Important: This form must be filed even when no transactions have occurred.

1. You must complete the reverse side of this form regarding your sales.
2. This form must be filed even though you may be filing information on magnetic tape, floppy disk or hardcopy print.
3. The grand totals must be filled in and the name, address and account number must be correct.
4. If you file using this form and additional sheets are needed, copies can be made.

☐ Please check here if your business has been permanently closed and give the close date. _____

Name & Address of Supplier	Supplier's Sales Tax Account Number	Total Gallons Purchased	Prepaid Sales Tax Paid
	Total		

I declare, under the penalties of perjury, that this is a true, correct and complete return.

Authorized Signature

Phone # ()

Date

(Attach additional sheets if necessary.)

Company Name and Address	Sales Tax Account Number	Total Gallons	Exempt Gallons	Prepaid Tax Collected
	Total			

Form ST-103NQ Instructions

On the front of this form, report must include information on all purchases made during the month.

- ◆ **Name & Address of Supplier:** List the names and addresses of the company(s) from whom purchases were made.
- ◆ **Supplier's Sales Tax Account Number:** List the supplier's prepaid sales tax number if applicable.
- ◆ **Total Gallons Purchased:** List the total gallons purchased (exempt and taxable).
- ◆ **Prepaid Sales Tax Paid:** List the amount of Prepaid Sales Tax that was paid, if none enter zero.
- ◆ **Total:** Total the number of gallons purchased and prepaid sales tax paid.

On the back of this form, please provide:

- ◆ **Company Name & Address:** List names and addresses of the company(s) to whom sales were made.
- ◆ **Sales Tax Account Number:** List customer's Indiana sales tax account number.
- ◆ **Total Gallons:** List the total gallons sold (exempt and taxable).
- ◆ **Exempt Gallons:** List all the exempt gallons sold in Indiana including all gallons exported, if none enter zero.
- ◆ **Prepaid Tax Collected:** List the amount of prepaid sales collected and tax passed on to your customer. Enter zero (0) if there was none collected. Please verify that the exemption certificate on file for your exempt customers is the Prepaid Sales Tax Exemption Certificate (PP-005A). Sales to customers where the PP-005A has been accepted must be listed on this form.
- ◆ **Total:** Total the amounts of "Total Gallons," "Exempt Gallons," and "Prepaid Tax Collected."

Note: The nonqualified distributor must obtain a Prepaid Sales Tax Collection and Remittance Permit to be exempt from the requirement of prepaying the gross retail tax, as evidenced by a purchaser's exemption certificate issued by the Department.

If you have any questions, you may call (317) 232-3524 or write the Department at the address listed below:

Indiana Department of Revenue, 100 N. Senate Ave, IGCN #203, Indianapolis, IN 46204